

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTERFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

This document relates to: All cases.

MASTER DOCKET
18-md-2865 (LAK)

DECLARATION OF SHARON L. MCCARTHY

I, Sharon L. McCarthy, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Kostelanetz & Fink, LLP, counsel for John van Merkensteijn and Basalt Ventures LLC Roth 401(K) Plan. I am fully familiar with the matters set forth in this declaration.
2. I submit this declaration in support of Defendants' and Third-Party Defendant's Reply Memorandum in Support of Their Motion for Summary Judgment and Defendants' Response to Plaintiff SKAT's Statement of Additional Disputed Material Facts.
3. Attached hereto as Exhibit 1 is a copy of The Goldstein Parties' Amended Notice of Deposition of Adam Piper.
4. Attached hereto as Exhibit 2 is an excerpt from the deposition transcript of Leif N. Jeppesen.
5. Attached hereto as Exhibit 3 is an excerpt of the Danish Eastern High Court's April 28, 2022, judgment in the matter of *Skatteforvaltningen v. Bech-Bruun I/S*, and a certified translation of same.

6. Attached hereto as Exhibit 4 is a copy of a document, Bates-stamped WH_MDL_00029159 – WH_MDL_00029160, and produced in discovery in this matter.

7. Attached hereto as Exhibit 5 is an excerpt from the deposition transcript of Richard Markowitz.

8. Attached hereto as Exhibit 6 is an excerpt from the deposition transcript of John H. van Merkensteijn.

9. Attached hereto as Exhibit 7 is an excerpt from the deposition transcript of Ronald Altbach.

I, Sharon L. McCarthy, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 27, 2022
New York, NY

/s/ Sharon L. McCarthy
Sharon L. McCarthy